

## ***Attachment C – Guidance for Interpreting “Cost Principles of Mini-Grants”***

### ***Use of Team Nutrition Training Grant Funds for Mini-Grants***

State agencies that award TN Training Grants in the form of mini-grants to local school districts and/or schools are expected to:

- Provide oversight to these mini-grant recipients to ensure that expenditures authorized under the mini-grants are allowable, allocable and reasonable.
- Ensure that all expenditures are consistent with all local, State, and Federal policies, regulations and procedures.
- Ensure that the expenditure does not exceed that which would be incurred by a prudent person under similar circumstances and would qualify as a sound business practice.
- Ensure that *schools* that receive mini-grants are enrolled as TN Schools.
- Ensure that TN mini-grant funds support one or more of the TN strategies and deliver TN messages of healthy eating and be physically active. TN strategies and nutrition messages must be part of the objectives and work plan of the mini-grant recipient.

The TN three behavior-oriented strategies include:

Provide ***training and technical assistance*** to child nutrition foodservice professionals to enable them to prepare and serve nutritious meals that appeal to students and meet the recommendations of the Dietary Guidelines for Americans.

Promote ***nutrition curriculum and education*** in schools through multiple communication channels to reinforce positive nutrition messages and encourage students to make healthy food and physical activity choices as part of a healthy lifestyle.

Build ***school and community support*** for creating healthy school environments that are conducive to healthy eating and physical activity.

- Ensure that all activities and expenses specified in the mini-grants support and promote children’s participation in the school meal programs.

### ***Some general guidance for allowability of selected items of cost under the Cost Principles:***

#### **Food Cost**

TN funds may be used to pay for food if the food is part of a specific educational activity. For example, conducting a classroom taste test of specific fruits or vegetables, or demonstrating the making of simple, healthy snacks, is a reasonable request. The use of the food must be related to nutrition education activities specified under objectives of the mini-grant proposal or work plan. TN funds should **not** be used to purchase a meal for anyone.

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#### **Food and Nutrition Equipment**

TN funds may **not** be used to purchase foodservice operation equipment, such as salad bar equipment, refrigerators, food processors, etc. However, small mobile kitchen equipment to be used for classroom food preparation demonstration or hands on food experiences may be permissible **if** such activities are part of the integrated nutrition education lessons specified under objectives of the proposed minigrants. Teachers’ commitment to teach nutrition in the classroom and share the use of the purchased mobile kitchen equipment among other teachers within the same school building, if applicable, should be clearly indicated in the mini-grant proposal. A total expenditure of food and nutrition-related equipment purchases should not exceed 10% of the total mini-grant awarded.

#### **Medical Equipment**

TN funds may **not** be used to purchase medical equipment or health services related to health assessments such as obtaining clinical data on nutritional status, chronic disease or chronic disease risk assessment. Therefore, measurement of height, weight, skin fold thickness, blood pressure, cholesterol, and blood glucose and iron level are not allowable costs under the TN grant. Although the Body Mass Index (BMI) concept may still be part of the nutrition education component for the age-appropriate students, obtaining the height and weight status should come from the school nurses’ office, students’

health care provider or the individual student's knowledge.

### **Physical Activity**

Eating healthy and being physically active are desired behavior outcomes of TN. States are encouraged to coordinate with community, youth and recreational organizations and others whose primary mission is to make regular opportunities for physical activity accessible to students. Educational and program materials developed with TN funds to promote and reinforce physical activity for all target audiences must include messages that link nutrition and physical activity, such as “balance your day with food and play” (Eat Smart. Play Hard.™). While it might be permissible to use mini-grant funds to purchase posters, pamphlets, audiovisuals, and small, consumable supplies such as a few classroom jump ropes or hoola hoops to help teachers promote life-long physical activity habits as part of a classroom nutrition education activity, TN funds are **not** intended to purchase pedometers or award pins for everyone, or to subsidize the regular physical education program in the school. The costs associated with physical activities should not significantly detract from funds for promoting healthy eating. TN funds may **not** be used to purchase playground equipment, exercise or sports’ equipment, sports lessons (swimming, skating, etc.) or to pay for the services of a for-profit physical fitness organization. Students should not be given the message that they must belong to a health club in order to be physically active. Schools are encouraged to look to other funding sources for physical activity such as forming partnerships with local non-profit organizations such as the YMCA, YWCA, Sierra Club and others in providing the kind of resources that might continue to supplement this type of activity when the TN grant dollars are no longer available at the school.

### **Promotional/Incentive Items**

The purpose of the TN Grants is to promote TN messages, not TN, itself. Any promotional item or incentive should promote one or more of the TN messages or refer the target audience to a website that provides the TN messages. Any cost associated with such promotions or incentives must be reasonable in comparison to the mini-grant funding.

### **Staff Development and/or Substitute Pay**

If adequate funding is available and acceptable to the State agency, TN funds may be used to hire a substitute for the teacher, school administrator, or school foodservice staff representative to attend training, participate in planning sessions or other avenues for staff development in nutrition education. For accounting purposes, a record of who attended the session, how long it lasted, and the purpose of the session is required.

### **Gardening**

It is recognized that some of the TN materials promote activities related to gardening, and gardening is an excellent way to involve the entire school, parents and the community in a TN activity. If the plans submitted by the mini-grant recipient(s) specify a gardening activity, TN funds may be used to purchase a reasonable amount of supplies (e.g., seeds, potting soil and starter pots) for classroom gardening projects or even a few shovels and hoes for a school gardening project. Funds may **not** be used to purchase bulk soils such as topsoil, irrigation supplies, fencing or any type of large equipment such as a tiller or greenhouse.

Schools are encouraged to partner with local gardening supply sources for creating sustainability of the gardening project after the TN Training Grant period. Schools may also contact their local Cooperative Extension office to see if there is a Master Gardeners program that can assist you with the gardening project.

### **Summary**

There is limited funding to accomplish TN’s important goal of improving children’s lifelong eating and physical activity habits. State agencies will want to ensure that the best use of the limited funding is achieved. In approving mini-grant requests, a positive answer should always be sought to the following questions:

1. Is the cost applicable to my grant and the mini-grant’s objectives?
2. Is the cost allowable according to program cost principles?
3. Is the cost reasonable?